

**701—49.5(422) Reporting forms.**

**49.5(1) Resident forms.** Resident taxpayers who have filed a prior year estimate tax form will receive by mail a preaddressed estimate tax reporting form. Blank estimate tax forms are available from the department for those individuals making state estimate payments for the first time or when the preaddressed form is misplaced or lost.

**49.5(2) Nonresident forms.** A special nonresident estimate tax form with instructions is available from the department for any nonresident wishing to make estimate tax payments in lieu of having Iowa income tax withheld by an Iowa withholding agent. The estimated payment should be submitted with the certificate or the release from withholding described in subrule 49.3(2).

This rule is intended to implement Iowa Code section 422.16.